

**IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF DELAWARE**

PREFERRED TAX SERVICE, INC., : a Delaware corporation, :	:	C.A. No.: <b>1:05-cv-872(SLR)</b>
Plaintiff,	:	
	:	
v.	:	
	:	
THE TAX AUTHORITY, INC.,	:	
a New Jersey corporation, <u>et al.</u> ,	:	
	:	
Defendants.	:	

**MOTION FOR ENLARGEMENT OF TIME  
PURSUANT TO F.R.C.P. RULE 6(b)**

Preferred Tax Services, Inc. ("Preferred Tax") moves the Court by motion pursuant Federal Rule of Civil Procedure Rule 6(b)(2) to enlarge and extend to June 23, 2006 the date to respond to the Defendants' Motions and Briefs in Support of their Motions for Sanctions Pursuant to F.R.C.P. Rule 11 because the failure to respond was inadvertent and the result of excusable neglect. In support thereof, Preferred Tax states the following:

1. On May 11, 2006, the Defendants filed their Briefs in Support of Motions for Sanctions Pursuant to F.R.C.P. Rule 11.
2. Pursuant to U.S. District Court, District of Delaware, Local Rule 7.1.2(a), Preferred Tax should have filed a response by May 25, 2006,

ten days after service and filing of the Defendants' Motions and Briefs not counting intermediate Saturdays, Sundays and holidays.

3. Pursuant to F.R.C.P. Rule 6(b)(2), a District Court has the discretion to enlarge the amount of time that a party may respond to a filing upon motion made after the expiration of the specified period permitted where the failure to act was the result of excusable neglect.

4. In determining what constitutes excusable neglect, while "all relevant circumstances" are properly considered, the Supreme Court specifically delineated four factors: (1) the danger of prejudice to the other party; (2) the length of the delay and its potential impact on judicial proceedings; (3) the reason for the delay, including whether it was within the reasonable control of the movant; and (4) whether the movant acted in good faith. *Welch & Forbes, Inc. v. Cendant Corp. (In re Cendant Corp. Prides Litig.)*, 234 F.3d 166, 171 (3d Cir. 2000).

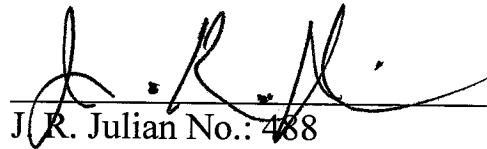
5. The basis for this Motion is that undersigned counsel has had numerous professional and personal commitments that consumed all of counsel's time. The missed deadline was inadvertent and not intentional. In addition, Plaintiff has been pursuing third-party counsel to review the allegations contained in the Motions for guidance to the Plaintiff.

6. On Friday June 9, 2006 undersigned counsel contacted Patrick J. Doran, lead counsel for The Tax Authority and Kenneth Leese, regarding the requested extension to June 23, 2006. After consulting with his clients Mr. Doran informed undersigned counsel that his clients would not agree to the requested extension. Also on Friday June 9, 2006 undersigned counsel spoke with Michael J. Hood, counsel for the Piane defendants with the same request. Mr. Hood told undersigned counsel that he would consult with his clients to ascertain their position. This afternoon Mr. Hood left a voice mail message in which he stated that the Piane defendants do not oppose Plaintiff's request, however, the Piane defendants would like until Friday July 7, 2006 in which to reply.

7. Plaintiff is requesting until Friday June 23, 2006 in which to respond substantively to the Motions. The granting of this Motion will not result in any impact on these judicial proceedings since the length of the requested extension is relatively minimal. In addition, there is no danger of prejudice to the defendants by virtue of the requested June 23, 2006 extended deadline. The Plaintiff has always acted in good faith in this litigation and in its dealings with the defendants as outlined in the Verified Complaint

Respectfully submitted,

BY:

A handwritten signature in black ink, appearing to read "J. R. Julian", is written over a horizontal line.

J. R. Julian No.: 488

J. R. JULIAN, P.A.

824 Market Street

Suite 1001

P.O. Box 2171

Wilmington, DE 19899

(302) 658-6700

Attorneys for Plaintiff

**CERTIFICATE OF SERVICE**

I hereby certify that on June 12, 2006 I electronically filed Plaintiff's Motion for Enlargement of Time with the Clerk of the Court using CM/EMF which will send notification of such filing to the following:

Erin D. Edwards, Esq.  
Young, Conaway, Stargatt & Taylor, LLP  
The Brandywine Building  
1000 West Street, 17<sup>th</sup> Floor  
Wilmington, DE 19899-0391

Michael J. Hood, Esq.  
1701 Shallcross Avenue  
Suite C-1  
P.O. Box 1471  
Wilmington, DE 19899-1471

BY: 

J. R. Julian No. 488  
J. R. JULIAN, P.A.  
824 Market Street  
Suite 1001  
P.O. Box 2171  
Wilmington, DE 19899